

ST.TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO. : 7483

ORDINANCE COUNCIL SERIES NO. : _____

COUNCIL SPONSOR: TANNER/COOPER

PROVIDED BY : FINANCE

INTRODUCED BY: _____

SECONDED BY: _____

ON THE 11TH DAY OF JANUARY, 2024

ORDINANCE TO AMEND THE 2023 OPERATING BUDGET - AMENDMENT NO. 20

WHEREAS, the Parish has prepared an operating budget in accordance with Louisiana Revised Statute 39:1305 and generally accepted accounting principles.

THE PARISH OF ST TAMMANY HEREBY ORDAINS that the 2023 Operating Budget is amended as follows:

	Current Budget	Amendment	Revised Budget
SECTION II: The Special Revenue Funds are amended as follows:			
107 - JUDICIAL COURTS FUND			
Revenues	950,000.00	(55,000.00)	895,000.00
Expenditures	811,250.00	(30,000.00)	781,250.00
Revenue over (under) Expenditures	138,750.00	(25,000.00)	113,750.00
Beginning Fund Balance	126,045.15		126,045.15
Less Minimum Fund Balance Policy: 3 months of gross revenue	237,500.00	(13,750.00)	223,750.00
Ending Available Fund Balance	27,295.15	(11,250.00)	16,045.15
126 - ST. TAMMANY PARISH CORONER FUND			
Revenues			
Ad Valorem Tax	7,483,600.00	505,000.00	7,988,600.00
Ad Valorem Tax for Debt	(723,760.00)		(723,760.00)
Other Revenues	161,333.00	52,000.00	213,333.00
Less: Collection Fees and Assessments	(263,571.00)	(15,907.50)	(279,478.50)
Net Revenues	6,657,602.00	541,092.50	7,198,694.50
Expenditures	6,672,602.00	541,092.50	7,213,694.50
Revenue Over(Under) Expenditures	(15,000.00)	-	(15,000.00)
Beginning Fund Balance	15,000.00		15,000.00
Less Minimum Fund Balance Policy:	-		-
Ending Available Fund Balance	-	-	-
128 - ST. TAMMANY PARISH LIBRARY FUND			
Revenues			
Ad Valorem Tax	13,953,300.00	930,000.00	14,883,300.00
Ad Valorem Tax for Capital	(1,550,000.00)		(1,550,000.00)
Ad Valorem Tax for Debt	(425,080.00)		(425,080.00)
Other Revenues	295,000.00	55,000.00	350,000.00
Less: Collection Fees and Assessments	(484,057.00)	(29,295.00)	(513,352.00)
Net Revenues	11,789,163.00	955,705.00	12,744,868.00
Expenditures	11,789,163.00	955,705.00	12,744,868.00
Revenue Over(Under) Expenditures	-	-	-
Beginning Fund Balance	-		-
Less Minimum Fund Balance Policy:	-		-
Ending Available Fund Balance	-	-	-
129 - STARC/COUNCIL ON AGING FUND			
Revenues	4,509,800.00	320,000.00	4,829,800.00
Expenditures	4,509,800.00	320,000.00	4,829,800.00
Revenue over (under) Expenditures	-	-	-
Beginning Fund Balance	-		-
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	-	-	-
134 - CRIMINAL COURT FUND			
Revenues	1,210,100.00	(155,000.00)	1,055,100.00
Expenditures	1,208,010.74	(155,000.00)	1,053,010.74
Revenue over (under) Expenditures	2,089.26	-	2,089.26
Beginning Fund Balance	8,259.17		8,259.17
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	10,348.43	-	10,348.43

	Current Budget	Amendment	Revised Budget
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136 - JURY SERVICE

Revenues	136,111.00		136,111.00
Expenditures	188,485.00	60,000.00	248,485.00
Revenue over (under) Expenditures	(52,374.00)	(60,000.00)	(112,374.00)
Beginning Fund Balance	376,454.15	-	376,454.15
Less Minimum Fund Balance Policy: 3 Months Operating Costs	47,121.25	15,000.00	62,121.25
Ending Available Fund Balance	324,153.98	(75,000.00)	201,958.90

REPEAL: All ordinances or parts of ordinances in conflict herewith are hereby repealed.

SEVERABILITY: If any provisions of this ordinance shall be held to be invalid, such invalidity shall not affect any other provision herein which can be given effect without the invalid provision and to this end the provisions of this ordinance are hereby declared to be severable.

EFFECTIVE DATE: This Ordinance shall become effective upon adoption and execution.

MOVED FOR ADOPTION BY: _____ SECONDED BY: _____

WHEREUPON, THIS ORDINANCE WAS SUBMITTED TO A VOTE AND RESULTED IN THE FOLLOWING:

YEAS:

NAYS:

ABSTAINING:

ABSENT:

THIS ORDINANCE WAS DECLARED DULY ADOPTED AT A MEETING OF THE ST TAMMANY PARISH COUNCIL HELD ON THE 8TH DAY OF FEBRUARY, 2024 AND BECOMES ORDINANCE SERIES NO. 24-_____.

, COUNCIL CHAIR

ATTEST:

KATRINA L. BUCKLEY, CLERK OF COUNCIL

MICHAEL B. COOPER, PARISH PRESIDENT
ST. TAMMANY PARISH GOVERNMENT

Published Introduction: JANUARY 03, 2024

Published Adoption: _____, 2024

Delivered to Parish President: _____, 2024 at _____

Returned to Council Clerk: _____, 2024 at _____

Administrative Comment
Amendment No. 20 - 2023 Operating Budget - January 2024

This budget amendment is to:

a. 107 - JUDICIAL COURTS FUND **FUNDING SOURCE: COURT FILING FEES**

To amend the budget to adjust revenues for projected receipts for the fiscal year based on collections to date and historical actuals.
 To amend the budget to decrease expenditures based on projected salaries and benefits for the 22nd Judicial District Court.

	<u>Current Budget</u>	<u>Actual YTD</u>	<u>2023 Projection</u>	<u>Amendment</u>
Court Filing Fees	950,000.00	711,913.73	885,000.00	(65,000.00)
Interest Income	-	8,535.04	10,000.00	10,000.00
Collection Fees and Assessments	45,169.07	33,253.25	44,250.00	(919.07)
Salaries and Benefits	766,080.93	-	737,000.00	(29,080.93)

b. 126 - ST. TAMMANY PARISH CORONER FUND **FUNDING SOURCE: AD VALOREM TAXES**
128 - ST. TAMMANY PARISH LIBRARY FUND **FUNDING SOURCE: AD VALOREM TAXES**
129 - STARC/COUNCIL ON AGING FUND **FUNDING SOURCE: AD VALOREM TAXES**

To amend the budget to increase revenues and expenditures associated with an increase in ad valorem revenue and transfers to these entities to be in compliance with the Local Government Budget Act R.S. 39:1310. This statute requires the governing authority to adopt a budget amendment if there is a 5% or greater shortage in revenue or a 5% or greater overage in expenditures or if there is a 5% or greater variance in the actual fund balance at the beginning of the year. These special revenue funds for the Coroner, Library, and STARC/COAST were established by the Parish to account for the ad valorem taxes specifically designated for those entities in accordance with the language of the tax propositions. As projected revenues exceed budget, the required expenditures transferred to these entities are proposed to increase.

c. 134 - CRIMINAL COURT FUND **FUNDING SOURCE: COURT FINES AND COSTS**

To amend the budget to adjust revenues for projected receipts for the fiscal year based on collections to date and historical actuals.
 To amend the budget to decrease expenditures based on the projected available funds.

	<u>Current Budget</u>	<u>Actual YTD</u>	<u>2023 Projection</u>	<u>Amendment</u>
Court Fines	950,000.00	702,170.81	765,000.00	(185,000.00)
Court Costs	200,000.00	146,574.00	160,000.00	(40,000.00)
Asset Forfeitures	40,000.00	91,124.03	91,124.03	51,124.03
Bond Forfeitures	10,000.00	21,043.67	21,043.67	11,043.67
Interest Income	100.00	6,164.41	7,932.30	7,832.30
Books And Periodicals	148,000.00	-	118,000.00	(30,000.00)
Court Costs-Other	490,000.00	-	365,000.00	(125,000.00)

d. 136 - JURY SERVICE **FUNDING SOURCE: COURT COSTS**

To amend the budget to increase expenditures based on the projected costs for remaining jury trials during the year.